

# Information to Complete Your Property Tax Credit Schedule

## Attach Form MO-PTS to Form MO-1040 OR Form MO-1040P.

**Note:** Before you begin, see the "Am I Eligible" chart included in these instructions.

If filing Form MO-PTS with your Form MO-1040, mail to: **Missouri Department of Revenue, P.O. Box 2800, Jefferson City, MO 65105-2800.**

If filing Form MO-PTS with Form MO-1040P, mail to: **Missouri Department of Revenue, P.O. Box 3385, Jefferson City, MO 65105-3385** if refund or no amount due **OR Missouri Department of Revenue, P.O. Box 3395, Jefferson City, MO 65105-3395** if amount due.

**Important:** You must complete Form MO-1040, Lines 1 through 37 or Form MO-1040P, Lines 1 through 20, before you complete Form MO-PTS.

### DEFINITIONS

**Homestead** is the home or dwelling, in Missouri, in which you reside, whether owned or rented, and the surrounding land, not to exceed five (5) acres, as is reasonably necessary for use of the dwelling as a home. A homestead may be part of a larger unit such as a farm or building partly rented or used for business. It may be a room in a nursing home, an apartment or a mobile home unit. (The amount of real estate tax or rent paid allowable for the property tax credit is limited to the amount paid for a homestead.)

**Claimant** is the person or persons (husband and wife) claiming the property tax credit or refund.

**Household income** is the income received by a claimant, spouse and/or children (taxable or nontaxable) and includes all income from sources listed on Form MO-PTS.

**Rent constituting real estate taxes paid** is 20 percent of gross rent paid by a claimant in the calendar year 2001. Gross rent must be reduced by the amount charged for health and personal care services and food furnished as part of the rental agreement.

**Real estate taxes paid** are the total county and/or city tax(es) paid on your homestead exclusive of special assessments, penalties, interest and charges for service. To qualify, real estate taxes must be paid prior to the time a claim is timely filed. Real estate taxes paid for calendar year 2001 may be allowed only on a claim filed for the year 2001. Delinquent real estate taxes paid in 2001 for a prior year do not qualify to be claimed on your 2001 claim. A copy of your paid real estate tax receipt **must** be attached with your Form MO-PTS.

If a claimant owned a homestead as a joint tenant or tenant in common with another person or persons, the real estate taxes allowable shall be those that were **paid** by the claimant.

If a claimant owned or rented different homesteads during the calendar year 2001, the allowable property tax credit is the allocated real estate tax and rent paid based upon **occupancy** for the year.

If a homestead is part of a larger unit, such as a farm, additional lots, multipurpose or multidwelling building covered by a single tax statement, real estate taxes allowable will be that percentage of the total real estate taxes as the assessed valuation of the homestead is to the total assessed valuation. **You must attach an Assessor's Certification (Form MO-948) from your county assessor's office indicating the amount of tax paid on five (5) acres and your homestead.**

**Special assessments** cannot be included in the real estate tax claimed for purposes of the property tax credit. Special assessments include sewer lateral tax, parks/trafficway tax or any special tax imposed by the city or county and generally given as a separate breakdown based on a different tax rate from the home.

**Important:** If the Form MO-PTS is being filed on behalf of a claimant by a nursing home or residential care facility, a statement to that effect from the claimant's legal guardian must be attached with the Form MO-PTS.

## NAME, ADDRESS, ETC.

Print or type your name(s), social security number(s), and birthdate(s) in the spaces provided. If you or your spouse do not have a social security number, enter "none" in the appropriate space(s). Indicate your birthdate(s) in the boxes provided. If married, enter both birthdates, even if your spouse died during the calendar year.

## QUALIFICATIONS

Check the applicable block to indicate under which qualifications you are filing this claim.

- A. To qualify for this income tax credit or refund you or your spouse must be 65 years of age or older as of December 31, 2001. If your spouse was 65 or older and died during calendar year 2001, you still qualify for the credit even if you are not age 65. Also, you or your spouse must have been a Missouri resident for the entire 2001 calendar year. If the claimant would have otherwise qualified for a property tax credit and would have been a resident for the entire 2001 calendar year, but died before the last day of the calendar year, the claimant would still qualify for the credit for 2001.

**OR**

- B. You may also qualify for this credit if you or your spouse are a veteran of any branch of the armed forces of the United States or this state and you or your spouse became 100 percent disabled as a result of such service. **Note:** You must attach a copy of the letter received from the Department of Veterans Affairs that states your qualifications as a 100 percent service connected disabled veteran. This letter must state, **"To be filed with Form MO-PTS"**.

**OR**

- C. If you are under age 65, you may qualify for the credit if you are disabled as defined in Section 135.010(2), RSMo. **Note:** Rent must be paid by the claimant.

**100 Percent Disabled: (as defined in Section 135.010(2), RSMo)** The inability to engage in any substantial gainful activity by reason of any medically determined physical or mental impairment that can be expected to result in death or has lasted or can be expected to last for a continuous period of not less than 12 months. A claimant is not required to be gainfully employed prior to such disability.

**Disabled Verification.** If you are under age 65, a doctor must certify that you are disabled by completing Federal Form 1040, Schedule R Instructions, page 4; or Federal Form 1040A, Schedule 3 Instructions, page 4. You may also verify you are disabled by attaching a copy of Form SSA-1099, a letter from the Social Security Administration providing the date of disability or a copy of your Medicare card (not Medicaid card).

**Note:** Minor children (under age 18) do not qualify.

**OR**

- D. You must be 60 years of age or older as of December 31, 2001, (born before 1942) and received surviving spouse social security benefits during 2001. You must attach a copy of Form SSA-1099.

**Note:** If two (2) or more qualified individuals (not a married couple) occupy the same home, each must file a separate claim and report his/her portion of real estate taxes and/or rent paid.

**Note:** Your total household income cannot exceed \$25,000. However, if your filing status is "married filing combined", the total combined household income cannot exceed \$27,000.

### FILING STATUS

Check your filing status. You can check "married — living separate for the entire year" only if you and your spouse did not at any time during the year live in the same residence.

**Note:** If you filed a combined Missouri individual income tax return, but **you lived at different addresses for the entire year**, you may file a separate Property Tax Credit Schedule. You cannot take the \$2,000 deduction on Line 9 if you checked "married—living separate for entire year" as your filing status and you are filing a separate property tax credit schedule. (Example: One spouse lives in a nursing home or residential care facility while the other spouse remains in the home the entire year.)

## HOUSEHOLD INCOME

### LINE 1 — INCOME

Enter income from Form MO-1040, Line 6.

### LINE 2 — SOCIAL SECURITY BENEFITS

Include nontaxable social security benefits. The taxable portion is already included on Line 1. See below to determine your nontaxable benefits:

- Federal Form 1040, Line 20a less Line 20b
- Federal Form 1040A, Line 14a less Line 14b
- Form SSA-1099, Total Amount Before Deductions (if you did not include an amount on Federal Forms 1040 or 1040A)

### LINE 3 — EXEMPT INTEREST AND PENSION INCOME

Enter the amount of pensions, annuities, or exempt interest income not included on Form MO-PTS, Line 1. (Do not include amount of excludable costs of pensions or annuities.) See below to determine your pension or exempt interest:

- Forms 1099-R(s) or W-2P(s) — Total amount before deductions not included on Form MO-1040, Line 6 or Form MO-1040P, Line 4, (Missouri adjusted gross income).
- Form 1099INT(s) — Total amount not included on Form MO-1040, Line 6 or Form MO-1040P, Line 4, (Missouri adjusted gross income).

### LINE 4 — RAILROAD RETIREMENT BENEFITS

Enter total Railroad Retirement Benefits **before** deductions for medical premiums or withholdings of any kind. (**Attach a copy of your Form RRB-1099, if applicable.**)

Form MO-1040P does not have provisions for subtracting railroad retirement benefits from federal adjusted gross income. If you have railroad retirement benefits, it may be to your advantage to use Form MO-1040, rather than Form MO-1040P.

### LINE 5 — VETERAN'S BENEFITS

Include your veteran's payments and benefits. Veteran's payments and benefits include education or training allowances, disability compensation, grants, and insurance proceeds.

**Exceptions:** If you are a 100 percent service connected disabled veteran, you are not required to include your veteran's payments and benefits.

If you are a surviving spouse of a 100 percent service connected disabled veteran, all the veteran's benefits must be included.

### LINE 6 — PUBLIC ASSISTANCE

Enter total amount of public relief, public assistance, supplemental security income (SSI), child support, and AFDC payments received by you and/or your minor children. (Public assistance

includes any governmental cash received.) Do not include the value of commodity foods, food stamps, or heating and cooling assistance. **Attach a copy of Form SSA-1099, if applicable, or a letter from the Social Security Administration.**

### LINE 7 — NONBUSINESS LOSS(ES)

**Complete Line 7 only if you included nonbusiness losses on Form MO-PTS, Line 1.** If you included nonbusiness losses on Line 1, enter the amount of the loss on Line 7. A nonbusiness loss is a loss of income that did not result from a trade or business. (Losses from Federal Form 1040, Schedule F are considered business losses.)

### LINE 8 — HOUSEHOLD INCOME

Add Lines 1–7. Enter the total on Line 8.

### LINE 9 — MARRIED

If you are married, filing a combined return with your spouse, enter \$2,000. If you are single, enter "0". If you are married filing a combined return, you must report both incomes. (If you are **married—living separate for entire year**, and you are filing a separate Form MO-PTS, enter "0".)

### LINE 10 — NET HOUSEHOLD INCOME

Net Household Income (Subtract Line 9 from Line 8).

If the total on Line 10 is over \$25,000,  
**No Credit Is Allowed.**

### LINE 11 — OWN YOUR HOME

If you owned and occupied your home, include the amount of real estate tax you paid. Do not include special assessments listed on your tax receipt.

You must reduce your real estate tax paid if you:

- Own a homestead as part of a larger unit (farm, additional lots, multipurpose or multidwelling building covered by a single tax statement). If you have more than five (5) acres, attach Form 948.
- Reside in a mobile home. Only include the portion of tax that applies to your mobile home. Exclude automotive and other personal tax. Attach Form 948.
- Use part of your residence for rental or business purposes. Only include the portion of your tax that applies to the percentage of your residence that is used as a residence.
- Share your residence with relatives and/or friends. Only include the portion of the tax that applies to the percentage of the residence you occupy.

If your residence is more than 5 acres or you reside in a mobile home, attach Form 948, Assessor's Certification — your county assessor will complete upon your request.

Use the worksheet on the next page to reduce your real estate tax if any of the conditions above apply to you.

### LINE 12 — RENT YOUR HOME

Complete one Form MO-CRP, Certification of Rent Paid, for each rented home (including mobile home and/or lot) you occupied during 2001. The Form MO-CRP is included on Form MO-PTS, page 2. If you share your home with relatives and/or friends, only include the percentage of the home you occupy. Total Line 9 on all the Form MO-CRPs completed and enter the amount in the first box on Line 12. Multiply by 20 percent and enter the result on Line 12.

If your gross rent paid exceeds your household income, you must attach a detailed statement explaining how the additional rent was paid or the claim will be denied.

**Attach a copy of your 2001 rent receipt(s).** The receipt(s) must be signed by the landlord and include his/her tax identification or social security number. Copies of cancelled checks (front and back) will be accepted if your landlord will not provide a rent receipt(s).

### Real Estate Tax Worksheet

Enter the total real estate tax you paid (exclude special assessments listed on your receipt). . . . . \$ \_\_\_\_\_

If your home or farm has more than five (5) acres, enter percentage from Form 948, Assessor's Certification. . . . . %

If you own a mobile home, enter the percentage of tax that applies to your mobile home (exclude automotive or other personal property tax). . . . . %

If part of your home is used for rental or business purposes, enter the percentage you use as your home. . . . . %

If you shared your residence with relatives and/or friends (other than your spouse or children under 18), enter the percentage of your home you occupied. . . . . %

To reduce your tax, multiply the total real estate tax by the percentage listed above and enter the result on Line 11. . . . . \$ \_\_\_\_\_

### LINE 13 — TOTAL TAX OR RENT

Enter total of Lines 11 and 12. Do not enter more than \$750 (the maximum allowed).

### LINE 14 — PROPERTY TAX CREDIT

Apply Lines 10 and 13 to the Computation of Property Tax Credit or Refund Table to determine the amount of your property tax credit.

## FORM MO-CRP

### Information to Complete Your Certification of Rent Paid

#### STEP 1

Enter all information requested on Lines 1–6. If rent is paid to a relative, the relationship to the landlord must be indicated on Line 1. If individuals other than you and your spouse (if applicable) reside at the address and are age 18 or older, enter the number on Line 4.

#### STEP 2

Enter on Line 7 the gross rent paid. Exclude rent paid for any portion of your home used in the production of income, and the rent paid for surrounding land with attachments not necessary nor maintained for homestead purposes. Also, exclude any rent paid to your landlord on your behalf by any organization.

#### STEP 3

If you were a resident of a nursing home or boarding home during 2001, use the applicable percentage stated on the front of Form MO-CRP, Certification of Rent Paid. If you live in a hotel and meals are included in your rent payment, enter 50 percent; otherwise enter 100 percent. If you share your home with relatives and/or friends, enter the appropriate percentage of your home you occupied. If none of the reductions apply to you, enter 100 percent on Line 8.

#### STEP 4

Multiply Line 7 by the percentage on Line 8. Enter this amount on Form MO-CRP, Line 9 and in the box on Form MO-PTS, Line 12.

## AM I ELIGIBLE?

### Use this diagram to determine if you or your spouse are eligible to claim the PROPERTY TAX CREDIT.

If **single**, is your total household income \$25,000 or less?  
If **married filing combined**, is your total household income \$27,000 or less?

NO

YES

Did you pay real estate taxes or rent on the home you occupied?

NO

YES

Were you or your spouse 65 years of age or older as of December 31, 2001, and were you or your spouse a Missouri resident the entire 2001 calendar year? If so, check **Box A** on Form MO-PTS.

YES

NO

Are you or your spouse a service connected 100% disabled veteran? If so, check **Box B** on Form MO-PTS.

YES

NO

Are you or your spouse 100% disabled? If so, check **Box C** on Form MO-PTS.

YES

NO

Were you 60 years of age or older as of December 31, 2001, and did you receive surviving spouse social security benefits? If so, check **Box D** on Form MO-PTS.

YES

NO

NOT ELIGIBLE

ELIGIBLE

# **FIVE WAYS TO GET YOUR REFUND FASTER:**

## **A CHECKLIST**

- ☐ **Make sure you are eligible.**
- ☐ **Attach Form MO-PTS to Form MO-1040 or Form MO-1040P.**
- ☐ **Sign your return.**
- ☐ **Report all benefits, including AFDC, SSA, and/or SSI.**
- ☐ **Correctly complete Form MO-CRP:**
  - Claim all rent paid by you;
  - Don't claim 100 percent if adults other than your spouse are living in the residence;
  - If Low Income Housing, report only your out-of-pocket rent paid.
- ☐ **Attach all required documentation:**
  - Copy of paid real estate tax receipt(s) or Form MO-CRP with rent receipt(s);
  - Form 948 if your real estate taxes are for more than 5 acres or you reside in a mobile home;
  - All Form W-2(s), Form 1099(s), Form SSA-1099(s), and Form 1099-R(s);
  - If 100 percent service connected disabled — a letter from Veteran's Affairs;
  - If 100 percent disabled:
    - a copy of Medicare Card;
    - a letter from Social Security Administration;
    - a Form SSA-1099; or
    - Federal Schedule R instructions.

2001 COMPUTATION OF PROPERTY TAX CREDIT OR REFUND  
FORM MO-PTS, LINE 13 — TOTAL REAL ESTATE TAX OR 20% RENT PAID

		OVER										OVER																					
		725	700	675	650	625	600	575	550	525	500	475	450	425	400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25	0		
		BUT NOT MORE THAN										BUT NOT MORE THAN										BUT NOT MORE THAN											
Form MO-PTS, Line 10 — NET HOUSEHOLD INCOME		750	725	700	675	650	625	600	575	550	525	500	475	450	425	400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25		
OVER BUT NOT OVER																																	
0		Refund or credit is the actual total amount of allowable real estate tax paid or rent credit equivalent not to exceed \$750 (Form MO-PTS, Line 13).																															
\$13,000	\$13,300	729	704	679	654	629	604	579	554	529	504	479	454	429	404	379	354	329	304	279	254	229	204	179	154	129	104	79	54	29	4		
13,300	13,600	721	696	671	646	621	596	571	546	521	496	471	446	421	396	371	346	321	296	271	246	221	196	171	146	121	96	71	46	21			
13,600	13,900	712	687	662	637	612	587	562	537	512	487	462	437	412	387	362	337	312	287	262	237	212	187	162	137	112	87	62	37	12			
13,900	14,200	702	677	652	627	602	577	552	527	502	477	452	427	402	377	352	327	302	277	252	227	202	177	152	127	102	77	52	27	2			
14,200	14,500	693	668	643	618	593	568	543	518	493	468	443	418	393	368	343	318	293	268	243	218	193	168	143	118	93	68	43	18				
14,500	14,800	683	658	633	608	583	558	533	508	483	458	433	408	383	358	333	308	283	258	233	208	183	158	133	108	83	58	33	8				
14,800	15,100	672	647	622	597	572	547	522	497	472	447	422	397	372	347	322	297	272	247	222	197	172	147	122	97	72	47	22					
15,100	15,400	661	636	611	586	561	536	511	486	461	436	411	386	361	336	311	286	261	236	211	186	161	136	111	86	61	36	11					
15,400	15,700	650	625	600	575	550	525	500	475	450	425	400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25						
15,700	16,000	638	613	588	563	538	513	488	463	438	413	388	363	338	313	288	263	238	213	188	163	138	113	88	63	38	13						
16,000	16,300	626	601	576	551	526	501	476	451	426	401	376	351	326	301	276	251	226	201	176	151	126	101	76	51	26	1						
16,300	16,600	614	589	564	539	514	489	464	439	414	389	364	339	314	289	264	239	214	189	164	139	114	89	64	39	14							
16,600	16,900	601	576	551	526	501	476	451	426	401	376	351	326	301	276	251	226	201	176	151	126	101	76	51	26	1							
16,900	17,200	588	563	538	513	488	463	438	413	388	363	338	313	288	263	238	213	188	163	138	113	88	63	38	13								
17,200	17,500	575	550	525	500	475	450	425	400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25									
17,500	17,800	561	536	511	486	461	436	411	386	361	336	311	286	261	236	211	186	161	136	111	86	61	36	11									
17,800	18,100	547	522	497	472	447	422	397	372	347	322	297	272	247	222	197	172	147	122	97	72	47	22										
18,100	18,400	532	507	482	457	432	407	382	357	332	307	282	257	232	207	182	157	132	107	82	57	32	7										
18,400	18,700	517	492	467	442	417	392	367	342	317	292	267	242	217	192	167	142	117	92	67	42	17											
18,700	19,000	502	477	452	427	402	377	352	327	302	277	252	227	202	177	152	127	102	77	52	27	2											
19,000	19,300	486	461	436	411	386	361	336	311	286	261	236	211	186	161	136	111	86	61	36	11												
19,300	19,600	470	445	420	395	370	345	320	295	270	245	220	195	170	145	120	95	70	45	20													
19,600	19,900	454	429	404	379	354	329	304	279	254	229	204	179	154	129	104	79	54	29	4													

**EXAMPLE:**  
If Line 10 of Form MO-PTS is \$275 and Line 13 is \$19,000, then the tax credit or refund would be \$27.

Table continued on next page

FORM MO-PTS, LINE 13 —TOTAL REAL ESTATE TAX OR 20% RENT PAID

		OVER										OVER																				
		725	700	675	650	625	600	575	550	525	500	475	450	425	400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25	0	
		BUT NOT MORE THAN										BUT NOT MORE THAN										BUT NOT MORE THAN										
Form MO-PTS, Line 10 — NET HOUSEHOLD INCOME		750	725	700	675	650	625	600	575	550	525	500	475	450	425	400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25	0
OVER	BUT NOT OVER																															
19,900	20,200	437	412	387	362	337	312	287	262	237	212	187	162	137	112	87	62	37	12													
20,200	20,500	420	395	370	345	320	295	270	245	220	195	170	145	120	95	70	45	20														
20,500	20,800	402	377	352	327	302	277	252	227	202	177	152	127	102	77	52	27	2														
20,800	21,100	384	359	334	309	284	259	234	209	184	159	134	109	84	59	34	9															
21,100	21,400	366	341	316	291	266	241	216	191	166	141	116	91	66	41	16																
21,400	21,700	347	322	297	272	247	222	197	172	147	122	97	72	47	22																	
21,700	22,000	328	303	278	253	228	203	178	153	128	103	78	53	28	3																	
22,000	22,300	308	283	258	233	208	183	158	133	108	83	58	33	8																		
22,300	22,600	289	264	239	214	189	164	139	114	89	64	39	14																			
22,600	22,900	268	243	218	193	168	143	118	93	68	43	18																				
22,900	23,200	248	223	198	173	148	123	98	73	48	23																					
23,200	23,500	227	202	177	152	127	102	77	52	27	2																					
23,500	23,800	205	180	155	130	105	80	55	30	5																						
23,800	24,100	184	159	134	109	84	59	34	9																							
24,100	24,400	162	137	112	87	62	37	12																								
24,400	24,700	139	114	89	64	39	14																									
24,700	25,000	116	91	66	41	16																										

This area indicates no credit or refund is allowable.

Examples:

If Line 10 of Form MO-PTS is \$13,000 or less and Line 13 is \$176, the tax credit or refund would be \$176.

If Line 10 of Form MO-PTS is \$16,050 and Line 13 is \$750, the tax credit or refund would be \$626.

If Line 10 of Form MO-PTS is \$24,400 and Line 13 is \$700, the tax credit or refund would be \$112.